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From:

Sent: Tuesday, May 12, 2009 8:45:45 AM

To:

Cc:

Subject: RE: AAR 872-F

The Form 872-F is only valid for the second year which was open when the form was executed. It is invalid for the first year which had already expired for assessment purposes when the form was executed - you can't extend an expired assessment statute. It is not necessary to get the Form reexecuted for the second year only, as you suggest, since a new Form 872-F would not give you anything more than you already have. As you note, you already have 2 years to issue a refund for the first year, but that 2 year period runs 2 years from the date of the settlement under section 6230(c)(2)(B), not 2 years from the AAR under section 6228(a)(2).

The Form is only valid for the partner who executed it. The TMP cannot execute this form on behalf of any other partner.